



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
July 14, 2005

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail, renting, and purchasing tangible personal property for use, storage or other consumption in the police jurisdiction of the **City of Jasper**, Alabama (located in Walker County).

On June 7, 2005, the governing body of the City of Jasper adopted Ordinance Nos. 2005-15 and 2005-16 repealing the sales, use, and rental taxes levied in the police jurisdiction of the city. These ordinances become **effective August 1, 2005**.

These ordinances in no way affect the sales, use or rental taxes levied inside the corporate limits of the city. It only affects those who make sales at retail, rentals, and purchases of tangible personal property for use, storage or other consumption outside the city limits of Jasper but within the city's police jurisdiction.

The current sales, use, and rental tax rates within the corporate limits of Jasper are as follows:

<u>Sales & Use Tax Rates</u>	<u>Rates</u>
General Rate.....	2%
Admissions to places of amusement and entertainment.....	2%
Retail selling price of food for human consumption sold through vending machines.....	2%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products.....	.5%
Machines and parts and attachments for machines used in manufacturing tangible personal property.....	.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers.....	.5%
 <u>Rental Tax Rates</u>	 <u>Rates</u>
General Rate.....	2%
Leasing of lines and garments	2%
Leasing of automotive vehicles, truck trailers, semi-trailers, and house trailers.....	.5%

Please direct all questions regarding the City of Jasper sales, use, and rental taxes to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
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